--- 1/10th Pound - “Imperial Tobacco”, Granby ---

When the 2nd Wartime Budget of June 1940 increased the *excise duty* on manufactured tobacco from 25¢ to 35¢ per pound, the companies reduced their package sizes and “Imperial Tobacco,” Granby, overprinted the 1/9th pound stamp with a 6½ mm. Gothic **1/10** in a ‘one-time’ operation as **RN-57**.

RN-57 - **1/10** on 1/9th pound, perf 11, a *one-time* overprint by “Imperial Tobacco”, Granby in July 1940

[RN-57]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1940	---	---	---	---	---	---	**AKC**	---	---	---	---	---

There was no corresponding BABN overprint under the June 1940 Budget, since the 1/10th pound definitive stamp was ready for production. The hidden letters “E-I” attest to its 1935 preparation. On February 17th 1939, BABN reported that a plate contained 150 stamps – probably 15 x 10 impressions.

RN-24 - 1/10th pound, perf 11, coded **1-23D / CKC** by “Imperial Tobacco”, Granby, in September 1940

[RN-24]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1940	---	---	---	---	---	---	**AKC**	**BKC**	**CKC**	**AKD**	**BKD**	**CKD**
1941	**ALA**	**BLA**	**CLA**	**ALB**	**BLB**	**CLB**	**ALC**	**BLC**	**CLC**	**ALD**	---	---
1942	**AMA**	**BMA**	**CMA**	**AMB**	**BMB**	**CMB**	---	---	---	---	---	---

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When the Budget of June 1942 (while maintaining the *excise duty* at 35¢ per pound) imposed an added *excise tax* of 1¢ per ounce (or any fraction thereof) on manufactured tobacco, "Imperial Tobacco", Granby, surcharged their *on-hand* sheets of **RN-24** with a 3 and 2 mm. two-line red Gothic **2¢ / EXCISE TAX** as **RN-71**.

RN-71 - **2¢ / EXCISE TAX** on 1/10th pound, perf 11, surcharged by "Imperial Tobacco", Granby, for the June 1942 Budget

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For general distribution under the 1942 Budget BABN surcharged the 1/10th pound **RN-24** with a three line 6 and 3 mm. red Gothic **2c. / EXCISE / TAX** as **RN-139**.

RN-139 - **2c. / EXCISE / TAX** on 1/10th pound, perf 11, surcharged by BABN for the June 1942 Budget, coded **1-23D / CMC** by "Imperial Tobacco", Granby, in September 1942

[RN-139]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1942	---	---	---	---	---	---	**AMC**	**BMC**	**CMC**	**AMD**	**BMD**	**CMD**
1943	**ANA**	**BOA**	---	---	---	---	---	---	---	---	---	---

Note: For some unknown reason the date code was changed. After beginning 1943 with the month letter **N**, the letter **O** was used for the subsequent months of 1943.

When the Budget of March 1943 doubled the *excise tax* from 1¢ to 2¢ per ounce (or fraction thereof), Imperial Tobacco", Granby, re-surcharged their *on-hand* copies of **RN-139** with a *one-time* deep blue 7 mm. Gothic **4c.** over an 11 x 4 mm. solid blue killer as **RN-152**.

RN-152 - RN-139 *one-time* re-surcharged **4c. / ■■■ / 1-23D / COA** by "Imperial Tobacco", Granby, coded **1-23D / COA** in March 1943

[RN-152]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1943	---	---	**COA**	**AOB**	---	---	---	---	---	---	---	---

At the same time BABN re-surcharged **RN-139** with a dark blue killer 7 mm. Gothic **4c.** as **RN-180**.

RN-180 - RN-139 re-surcharged **4c.** by BABN for the March 1943 Budget, coded **1-23D / AOB** by "Imperial Tobacco", Granby, in April 1943

[RN-180]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1943	---	---	---	**AOB**	**BOB**	**COB**	**AOC**	**BOC**	**COC**	**AOD**	**BOD**	**COD**
1944	**APA**	**BPA**	**CPA**	---	---	---	---	---	---	---	---	---
1945	---	---	---	---	---	---	---	---	---	---	---	---
1946	---	---	**CTA**	---	---	---	---	---	---	---	---	---

For general distribution under the March 1943 Budget, BABN surcharged the 1/10th pound RN-24 with their usual three line red Gothic **4c. / EXCISE / TAX** as **RN-215**.

RN-215 - RN-24 surcharged **4c. / EXCISE / TAX** by BABN for the March 1943 Budget, coded **1-23D / COD** by "Imperial Tobacco", Granby, in December 1943

[RN-215]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1943	---	---	---	---	---	COB	AOC	BOC	---	---	---	COD
1944	---	BPA	CPA	---	BPB	CPB	---	BPC	CPC	---	---	CPD
1945	ASA	BSA	CSA	ASB	BSB	CSB	ASC	BSC	CSC	ASD	BSD	CSD
1946	ATA	---	CTA	ATB	BTB	CTB	ATC	BTC	CTC	ATD	BTD	---
1947	CVA	BVA	CVA	AVB	BVB	---	---	---	---	---	---	---
1948	---	---	---	---	---	---	---	BAC	---	---	---	---

In 1947 legislation abolished the necessity of printing the *excise tax* on tobacco stamps, and use of the un-surcharged RN-24 resumed in mid-1948.

RN-24 - 1/10th pound, perforated 11, coded **1-23D / CAC** by "Imperial Tobacco", Granby, in September 1948

[RN-24]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1948	---	---	---	---	---	---	---	---	CAC	AAD	BAD	DAD
1949	ABA	BBA	CBA	---	---	---	ABC	---	CBC	ABD	---	CBD
1950	ACA	---	CCA	ACB	---	---	---	BCC	---	ACD	BCD	---
1951	---	---	---	---	---	---	---	---	---	---	---	---

--- 1/10th Pound *new design* Series "C" - with a *blue central denomination* - 22 x 42 mm. ---

--- two digit codes - *coarse roulette* - used by "Imperial Tobacco", Granby [23D-1] - 1965-67 ---

The company code **1-23D** has reversed at about **23** to read as **23D-1** for September 1964, and the *new design* Series "C", with a ***black central denomination*** is introduced by **55**.

RN-255 - 1/10th pound *new design* Series "C", coarse roulette, with a ***blue central denomination***, coded 23D-1 **/ 49** by "Imperial Tobacco", Granby, in November 1966

	Jan.	Feb.	Mar.	Apr.	May	Jun.	Jul.	Aug.	Sep.	Oct.	Nov.	Dec.
1965	---	---	---	---	---	---	---	---	---	---	---	---
1966	---	---	---	---	---	---	---	---	---	---	**49**	---
1967	**51**	---	---	---	---	---	---	---	---	---	---	---

When the 1½ ounce denomination "Maple Leaf" of the "Series of 1971", is introduced in August 1970, the production has shifted to Montreal, and the stamps are cancelled -10D-6.

This 1½ ounce denomination does not fit comfortably into any of these fractional pound sizes, since 1/9th pound = 1.77 ounces, and 1/10th pound = 1.60 ounces. The closest approximation would be 2/21st pounds = 1.52 ounces, but this size had not been in production at "Imperial Tobacco" since June 1951.

--- 1/10th Pound - *new design* Series "C" - with a *black central denomination* - 22 x 42 mm. ---

--- used by Imperial Tobacco, Granby [23D-1] - 1967-70 ---

The first copy of **RN-286**, the *imperforate* 1/10th pound ***black denomination*** *new design* Series "C" listed in the "Imperial Tobacco" collection, used by Granby, is cancelled 23D-1 / **55**, and dates from December 1966.

RN-286 - 1/10th pound *new design* Series "C", imperforate, with a ***black central denomination***, coded 23D-1 / **55** by "Imperial Tobacco", Granby, in May 1967

	Jan.	Feb.	Mar.	Apr.	May	Jun.	Jul.	Aug.	Sep.	Oct.	Nov.	Dec.
1967	---	---	---	---	**55**	**56**	---	---	---	---	**61**	**62**
1968	**63**	**64**	---	---	---	**68**	---	**70**	---	---	**73**	---
1969	**75**	---	---	**78**	---	---	---	---	---	---	---	---
1970	---	---	**89**	---	---	---	**93**	**94**	---			

In the 1/10th pound denomination, beginning at about **86**, around December 1969, production appears to have been shared equally by "Imperial Tobacco", Granby, 23D-1, and Montreal, 10D-6.

--- used by Imperial Tobacco, Montreal [10D-6] - 1967-70 ---

In the 1/10th pound denomination, beginning at about **86**, around June 1969, production appears to have been shared equally by "Imperial Tobacco", Granby, 23D-1, and Montreal, 10D-6.

RN-286 - 1/10th pound *new design* Series "C", imperforate, with a ***black central denomination***, coded 10D-6 **/ 86** by "Imperial Tobacco", Montreal, in December 1969

	Jan.	Feb.	Mar.	Apr.	May	Jun.	Jul.	Aug.	Sep.	Oct.	Nov.	Dec.
1969	---	---	---	---	---	---	---	---	---	---	---	**86**
1970	---	---	**89**	---	**91**	**92**	**93**	**94**	**95**	---	---	---

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